

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1535 be amended to read as follows:

- 1 Page 3, between lines 7 and 8, begin a new line block indented and
- 2 insert:
- 3 **"(25) An emergency rule adopted by the department of local**
- 4 **government finance under IC 6-1.1-4-33."**
- 5 Page 6, line 21, after "reassessment" insert ":
- 6 **(1)".**
- 7 Page 6, line 34, delete "chapter." and insert "**chapter; and**
- 8 **(2) must include a statement of the taxpayer's rights under**
- 9 **sections 33 and 34 of this chapter."**
- 10 Page 12, line 34, delete "subsections (c), (d), and (e)," and insert
- 11 **"other requirements of this section,".**
- 12 Page 13, line 7, delete "and".
- 13 Page 13, between lines 8 and 9, begin a new line triple block
- 14 indented and insert:
- 15 **"(iii) the reassessment appeal process under section 34 of**
- 16 **this chapter; and"**.
- 17 Page 13, between lines 10 and 11, begin a new paragraph and insert:
- 18 **"(c) Following an informal hearing referred to in subsection (b),**
- 19 **the contractor shall:**
- 20 **(1) make a recommendation to the department of local**
- 21 **government finance as to whether a change in the**
- 22 **reassessment is warranted; and**
- 23 **(2) if recommending a change under subdivision (1), provide**
- 24 **to the department a statement of:**

- (A) how the changed reassessment was determined; and
- (B) the amount of the changed reassessment."

Page 13, line 11, delete "(c) Except as provided in subsection (d), the" and insert "**(d) To preserve the right to appeal under section 34 of this chapter, a taxpayer must initiate the informal hearing process by notifying the department of local government finance or its designee of the taxpayer's intent to participate in an**".

Page 13, line 11, delete "hearings" and insert "**hearing**".

Page 13, line 12, delete "must be conducted:".

Page 13, line 13, delete "(1)".

Page 13, run in lines 12 through 13.

Page 13, line 15, delete "reassessment;" and insert "**reassessment**".

(e) The informal hearings referred to in subsection (b) must be conducted:

- (1) at locations in the county where the property is located; and
- (2) in a manner determined by the department of local government finance.

(f) The department of local government finance shall:

- (1) consider the recommendation of the contractor under subsection (c); and
- (2) if the department accepts a recommendation that a change in the reassessment is warranted, accept or modify the recommended amount of the changed reassessment.

(g) The department of local government finance shall send a notice of the result of each informal hearing to:

- (1) the taxpayer;
- (2) the county auditor;
- (3) the county assessor; and
- (4) the township assessor of the township in which the property is located.

(h) A notice under subsection (g) must:

- (1) state whether the reassessment was changed as a result of the informal hearing; and
- (2) if the reassessment was changed as a result of the informal hearing:

- (A) indicate the amount of the changed reassessment; and
- (B) provide information on the taxpayer's right to appeal under section 34 of this chapter.

(i) If the department of local government finance does not send a notice under subsection (g) not later than two hundred seventy (270) days after the date the department gives notice of the amount of the reassessment under section 32(f) of this chapter:

- (1) the department may not change the amount of the reassessment under the informal hearing process described in this section; and
- (2) the taxpayer may appeal the reassessment under section 34

1 of this chapter.

2 (j) The department of local government finance may adopt
3 emergency rules to establish procedures for informal hearings
4 under this section."

5 Page 13, delete lines 16 through 26.

6 Page 13, line 27, delete "(e)" and insert "(k)".

7 Page 14, between lines 3 and 4, begin a new line block indented and
8 insert:

9 **"(1) request and participate in an informal hearing under**
10 **section 33 of this chapter not later than forty-five (45) days**
11 **after the date of the notice of reassessment under section 32(f)**
12 **of this chapter;**

13 **(2) except as provided in section 33(i) of this chapter, receive**
14 **a notice of changed reassessment under section 33(g) of this**
15 **chapter; and"**

16 Page 14, line 4, delete "(1)" and insert "(3)".

17 Page 14, line 5, delete "forty-five (45)" and insert "**thirty (30)**".

18 Page 14, line 7, delete "chapter; and" and insert "**chapter.**".

19 Page 14, delete line 8.

20 Page 14, line 22, delete "shall" and insert "**may**".

21 Page 14, line 23, delete "independent, licensed appraisers" and
22 insert "**the following**".

23 Page 14, line 25, delete "(g)." and insert "(g):

24 **(1) Independent, licensed appraisers.**

25 **(2) Attorneys.**

26 **(3) Certified level two Indiana assessor-appraisers (including**
27 **administrative law judges employed by the Indiana board).**

28 **(4) Other qualified individuals."**

29 Page 14, delete lines 29 through 30.

30 Page 14, line 31, delete "compensation and reimbursement for
31 expenses".

(Reference is to HB 1535 as printed February 19, 2003.)

Representative Dobis